

Maintenance and Operation Fund Cash Flow for FY 2016-17

<i>April, 30</i>	<i>Current Months Activity</i>					
	<i>2014-15</i>	<i>2015-16</i>	<i>Actual 2016-17</i>	<i>Budget 2016-17</i>	<i>YTD Activity 2016-17</i>	<i>%</i>
Beginning Cash Balance	\$ 8,460,444.36	\$ 9,044,694.55	\$ 9,431,948.85	\$ 4,034,475.00	\$ 5,397,473.85	133.78%
REVENUES						
Taxes - Local Levies	6,844.67	5,418.84	6,413.06	695,982.00	657,058.15	94.41%
State Support Payments	-	-	-	14,981,031.00	12,586,276.23	84.01%
Other State Support	319,610.90	17,638.44	13,178.50	886,504.00	568,587.88	64.14%
Food Service Payroll	-	49,230.72	57,539.82	598,275.00	500,336.46	83.63%
Other Local Receipts	12,436.84	20,360.55	3,458.13	91,000.00	137,138.33	150.70%
Misc. Receipts	-	-	50.00	6,500.00	1,194.56	18.38%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	115.00	329.93	393.73	-	33,726.05	0.00%
Total Revenues	339,007.41	92,978.48	81,033.24	17,259,292.00	18,709,548.33	108.40%
Total Cash Available	8,799,451.77	9,137,673.03	9,512,982.09	21,293,767.00	24,107,022.18	113.21%
EXPENSES						
Monthly Bills	394,537.49	376,725.98	301,623.94	3,243,450.00	3,309,063.24	102.02%
Salaries	861,106.75	915,178.24	1,000,959.46	9,052,225.00	9,716,942.94	107.34%
Health Insurance & Benefits	148,811.82	157,942.91	177,964.92	1,605,077.00	1,719,699.62	107.14%
PERSI & FICA-MDCR	158,575.27	168,145.59	184,051.21	1,645,565.00	1,791,184.12	108.85%
Food Service Payroll	51,164.73	49,230.72	57,539.82	550,129.00	559,226.87	101.65%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,614,196.06	1,667,223.44	1,722,139.35	16,096,446.00	17,096,116.79	106.21%
Ending Cash Balance	\$ 7,185,255.71	\$ 7,470,449.59	\$ 7,790,842.74	\$ 5,197,321.00	\$ 7,010,905.39	134.89%
Year to Date Activity						
	<i>2014-15</i>	<i>2015-16</i>	<i>Actual 2016-17</i>	<i>Budget 2016-17</i>	<i>Difference</i>	<i>%</i>
Beginning Cash Balance	\$ 5,962,662.39	\$ 6,176,800.18	\$ 6,177,411.20	\$ 4,034,475.00	\$ (2,142,936.20)	65.31%
REVENUES						
Taxes - Local Levies	628,287.74	638,164.82	657,058.15	656,500.00	(558.15)	-0.09%
State Support Payments	15,530,486.89	15,447,602.16	16,420,298.55	17,994,249.00	1,573,950.45	8.75%
Other State Support	1,074,184.33	759,981.20	865,325.02	1,059,092.00	193,766.98	18.30%
Food Service Payroll	432,233.07	501,117.02	559,226.87	754,099.00	194,872.13	25.84%
Other Local Receipts	177,536.87	171,191.66	169,165.80	162,800.00	(6,365.80)	-3.91%
Misc. Receipts	134.20	134.20	4,225.56	-	(4,225.56)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	24,730.70	25,021.87	34,248.38	-	(34,248.38)	0.00%
Total Revenues	17,867,593.80	17,543,212.93	18,709,548.33	20,626,740.00	1,917,191.67	9.29%
Total Cash Available	23,830,256.19	23,720,013.11	24,886,959.53	24,661,215.00	(225,744.53)	-0.92%
EXPENSES						
Monthly Bills	3,021,219.63	3,272,566.51	3,309,063.24	3,911,619.00	602,555.76	15.40%
Salaries	8,611,333.15	9,039,899.18	9,716,942.94	12,180,271.00	2,463,328.06	20.22%
Health Insurance & Benefits	1,464,218.48	1,558,021.02	1,719,699.62	2,275,322.00	555,622.38	24.42%
PERSI & FICA-MDCR	1,595,010.75	1,663,822.00	1,791,184.12	2,318,269.00	527,084.88	22.74%
Food Service Payroll	481,963.05	501,117.02	559,226.87	754,098.00	194,871.13	25.84%
Transfers	-	-	-	-	-	0.00%
Total Expenses	15,173,745.06	16,035,425.73	17,096,116.79	21,439,579.00	4,343,462.21	20.26%
Ending Cash Balance	\$ 8,656,511.13	\$ 7,684,587.38	\$ 7,790,842.74	\$ 3,221,636.00	\$ 4,569,206.74	141.83%
Sweep Account Balance	\$ 7,185,232.42	\$ 7,470,449.59	\$ 7,790,842.74			
Investments Balance	-	-	-			
Total Cash	\$ 7,185,232.42	\$ 7,470,449.59	\$ 7,790,842.74			
Difference	\$ (23.29)	\$ -	\$ -			

<i>Fund Title</i>	<i>Monthly Revenues</i>			<i>YTD Revenues</i>		
	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>
230 Local Contributions	-	-	-	-	-	-
231 Local Copier Maintenance	-	1,105.72	-	33,637.45	24,307.80	27,285.78
232 Local Programs	-	7,500.00	-	6,500.00	18,123.98	79,950.38
233 Albertson's Grants	-	-	-	2,575.60	-	-
241 Drivers Education	-	-	-	32,263.34	15,963.31	10,439.31
242 State LEP	-	-	-	155,970.00	144,853.00	143,522.00
243 State Professional Technical	-	-	-	89,123.67	91,846.34	127,059.95
244 State Misc. Grants	6,666.94	6,657.30	123,704.12	146,378.05	175,827.66	325,064.11
245 State Technology Grants	-	-	-	108,910.34	161,843.27	201,577.96
246 State Substance Abuse	-	11,529.00	14,050.00	25,236.00	45,112.00	39,139.00
247 State Literacy Grant	-	-	-	-	-	-
249 ISEE Phase II Grant	-	-	-	30,798.67	-	-
251 Title I-A Improving Basic Programs	-	65,533.48	-	576,406.17	688,396.70	613,520.47
253 Title I-C Migratory Children	-	11,720.99	10.00	157,706.18	138,214.89	143,819.77
257 Title VI-B - IDEA	-	59,356.56	-	437,984.48	526,509.21	505,994.53
258 Title VI-B - IDEA Preschool	-	3,143.97	-	12,090.28	18,948.51	29,367.64
263 Perkins III Vocational Ed.	32,798.19	32,327.10	-	61,116.48	52,807.03	19,738.31
270 Title III-English Language Acquisition	-	677.00	-	55,352.16	55,955.75	47,523.05
271 Title II-A Improving Teacher Quality	-	1,690.09	-	141,002.77	144,887.88	106,480.59
272 Title VI Rural & Low Income	-	6,998.40	-	34,696.68	38,316.47	36,060.93
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	27,088.37	22,885.44	28,618.46	2,368,840.29	3,094,405.43	3,141,897.80
410 Capital Projects	6,137.61	5,609.21	582.28	48,464.36	55,316.09	21,782.67
420 Plant & Facility	47,484.69	6,281.00	7,413.82	870,183.26	890,427.49	931,838.92
Total of All Funds	120,175.80	243,015.26	174,378.68	5,395,236.23	6,382,062.81	6,552,063.17

<i>Fund Title</i>	<i>Monthly Expenditures</i>			<i>YTD Expenditures</i>		
	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>
230 Local Contributions	-	250.00	-	14,000.00	14,568.24	12,000.00
231 Local Copier Maintenance	5,758.96	5,736.81	-	55,839.12	58,274.87	25,094.34
232 Local Programs	645.28	227.27	3,746.04	9,336.92	16,637.48	55,313.40
233 Albertson's Grants	-	-	-	1,197.01	114.24	-
241 Drivers Education	1,937.27	81.10	2,234.53	20,183.94	12,822.72	22,561.19
242 State LEP	13,208.96	11,749.16	12,225.19	127,262.04	120,383.31	118,917.03
243 State Professional Technical	14,518.13	14,073.07	10,153.14	69,763.33	76,996.22	87,885.96
244 State Misc. Grants	13,970.02	31,145.60	19,412.28	134,075.55	295,977.72	296,007.88
245 State Technology Grants	2,865.01	2,913.89	3,784.19	121,173.76	153,769.46	190,488.07
246 State Substance Abuse	-	525.00	-	2,781.55	713.43	244.37
247 State Literacy Grant	-	-	2,724.89	-	-	2,724.89
249 ISEE Phase II Grant	869.29	-	-	8,444.07	1,740.43	-
251 Title I-A Improving Basic Programs	66,494.90	69,893.05	69,905.99	649,048.24	691,719.45	678,042.88
253 Title I-C Migratory Children	11,424.37	12,275.39	12,218.11	120,037.49	133,834.11	126,887.74
257 Title VI-B - IDEA	49,398.17	56,379.90	39,692.88	526,269.84	558,322.23	603,470.13
258 Title VI-B - IDEA Preschool	1,837.14	3,406.21	4,961.48	18,338.91	24,683.02	41,584.40
263 Perkins III Vocational Ed.	3,816.22	7,227.05	6,330.43	47,278.04	41,621.07	43,911.35
270 Title III-English Language Acquisition	1,692.05	8,072.81	1,648.15	39,210.62	59,784.32	47,860.61
271 Title II-A Improving Teacher Quality	8,240.62	3,208.05	7,834.53	127,353.19	139,623.62	105,358.99
272 Title VI Rural & Low Income	8,708.64	6,842.39	7,346.56	41,663.14	33,963.12	35,303.88
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	(0.04)	-	-	(0.00)	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,703,118.80	2,868,667.52	2,876,292.52
410 Capital Projects	336,127.46	1,076,496.40	27,371.16	3,080,083.10	8,582,315.69	7,845,057.64
420 Plant & Facility	8,286.53	31,685.05	30,528.85	335,073.04	452,191.88	1,562,442.76
Total of All Funds	549,798.98	1,342,188.20	262,118.40	8,251,531.70	14,338,724.15	14,777,450.03

<i>Fund Title</i>	<i>Cash Balance</i>				
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Ending</i>	<i>Difference</i>
230 Local Contributions	12,197.44	-	-	12,197.44	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	29,263.02	-	3,746.04	25,516.98	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	31,209.34	-	2,234.53	28,974.81	-
242 State LEP	60,329.36	-	12,225.19	48,104.17	-
243 State Professional Technical	(3,096.99)	-	10,153.14	(13,250.13)	-
244 State Misc. Grants	53,127.81	123,704.12	19,412.28	157,419.65	-
245 State Technology Grants	37,253.75	-	3,784.19	33,469.56	-
246 State Substance Abuse	76,199.05	14,050.00	-	90,249.05	-
247 State Literacy Grant	95,194.91	-	2,724.89	92,470.02	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(74,100.00)	-	69,905.99	(144,005.99)	-
253 Title I-C Migratory Children	9,198.08	10.00	12,218.11	(3,010.03)	-
257 Title VI-B - IDEA	(59,389.79)	-	39,692.88	(99,082.67)	-
258 Title VI-B - IDEA Preschool	(1,683.45)	-	4,961.48	(6,644.93)	-
263 Perkins III Vocational Ed.	(31,295.09)	-	6,330.43	(37,625.52)	-
270 Title III-English Language Acquisition	(15,815.88)	-	1,648.15	(17,464.03)	-
271 Title II-A Improving Teacher Quality	(26,805.88)	-	7,834.53	(34,640.41)	-
272 Title VI Rural & Low Income	(10,970.19)	-	7,346.56	(18,316.75)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,113,573.26	28,618.46	-	2,142,191.72	-
410 Capital Projects	1,483,449.45	582.28	27,371.16	1,456,660.57	-
420 Plant & Facility	2,053,826.84	7,413.82	30,528.85	2,030,711.81	-
Total	\$ 5,835,619.70	\$ 174,378.68	\$ 262,118.40	\$ 5,747,879.98	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
04/01/17	Beginning Balance			\$ 15,267,568.44
04/05/17	State of Idaho-PD Revenue	117,068.00		15,384,636.44
04/07/17	State of Idaho-Nurse Grant Revenue	6,636.12		15,391,272.56
04/24/17	State of Idaho-Ag Replacement Tax	13,178.50		15,404,451.06
04/26/17	State of Idaho-Safe & Drug Free Revenue	14,050.00		15,418,501.06
04/28/17	Jerome, Gooding & Lincoln County Taxes	40,777.28		15,459,278.34
04/28/17	Misc. Reimbursements & Refunds	750.28		15,460,028.62
04/28/17	FS-Reimburse Apr Salary & Benefits	57,539.82		15,517,568.44
				15,517,568.44
04/30/17	DL Evans-Interest on Sweep Account	5,411.92		15,522,980.36
				15,522,980.36
04/30/17	Post April AP Bills		408,323.09	15,114,657.27
04/30/17	Post April Salary & Benefits		1,575,519.17	13,539,138.10
				13,539,138.10
04/30/17	Post April Deduction Adjustments		415.49	13,538,722.61
				13,538,722.61
				13,538,722.61
				13,538,722.61
				13,538,722.61
				13,538,722.61
				13,538,722.61
Total		\$ 255,411.92	\$ 1,984,257.75	\$ 13,538,722.61

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	7,790,842.74		7,790,842.74
230 Local Contributions	12,197.44		
231 Local Copier Maintenance	-		
232 Local Programs	25,516.98		
233 Albertson's Grants	3,954.66		
241 Drivers Education	28,974.81		
242 State LEP	48,104.17		
243 State Professional Technical	(13,250.13)		
244 State Misc. Grants	157,419.65		
245 State Technology Grants	33,469.56		
246 State Substance Abuse	90,249.05		
247 State Literacy Grant	92,470.02		
249 ISEE Phase II Grant	-		
251 Title I-A Improving Basic Programs	(144,005.99)		
253 Title I-C Migratory Children	(3,010.03)		
257 Title VI-B - IDEA	(99,082.67)		
258 Title VI-B - IDEA Preschool	(6,644.93)		
263 Perkins III Vocational Ed.	(37,625.52)		
270 Title III-English Language Acquisition	(17,464.03)		
271 Title II-A Improving Teacher Quality	(34,640.41)		
272 Title VI Rural & Low Income	(18,316.75)		
273 Title IV-A Safe and Drug Free Schools	-		
274 Title IV-A 21st Century Grant	-		
282 Title II-D Technology	-		118,315.88
310 Bond & Interest	2,142,191.72		2,142,191.72
410 Capital Projects	1,456,660.57		1,456,660.57
420 Plant & Facility	2,030,711.81		2,030,711.81
Total of Accounts	\$ 13,538,722.72		\$ 13,538,722.72
Difference of ledger to cash totals			-
Checks not cleared			332,724.66
Sweep account balances			13,538,722.61
Bank balance - DL Evans Sweep Account			13,871,447.25
Sweep Account reconciliation difference			\$ (0.02)

Checking account reconciliation for April 30.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	301,623.94	1,000,959.46	109,644.40	71,735.25	14,870.31	163,094.61	1,661,927.97
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	3,544.68	153.39	17.37	11.19	2.16	17.25	3,746.04
233 Albertson's Grants							-
241 Drivers Education	224.43	1,688.50	191.14	110.88	19.58		2,234.53
242 State LEP		8,992.88	970.65	642.19	133.07	1,486.40	12,225.19
243 State Professional Technical	7,521.34	2,193.82	248.34	164.18	25.46		10,153.14
244 State Misc. Grants	6,158.11	10,141.61	1,148.04	700.75	151.54	1,112.23	19,412.28
245 State Technology Grants	3,784.19						3,784.19
246 State Substance Abuse							-
247 State Literacy Grant		1,969.33	222.93	143.50	30.94	358.19	2,724.89
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	5,048.87	43,214.66	4,783.12	3,036.42	784.29	13,038.63	69,905.99
253 Title I-C Migratory Children	1,262.73	7,321.39	788.73	461.10	140.55	2,243.61	12,218.11
257 Title VI-B - IDEA	12,314.09	16,435.57	1,313.60	1,146.98	338.33	8,144.31	39,692.88
258 Title VI-B - IDEA Preschool	3,397.60	824.36	93.32	63.06	22.24	560.90	4,961.48
263 Perkins III Vocational Ed.	3,116.07	2,457.46	278.19	163.42	34.84	280.45	6,330.43
270 Title III-English Language Acquisition	1,648.15						1,648.15
271 Title II-A Improving Teacher Quality	821.78	5,582.33	402.35	413.26	53.91	560.90	7,834.53
272 Title VI Rural & Low Income		5,409.54	612.36	401.53	81.78	841.35	7,346.56
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		37,414.18	4,184.35	2,671.56	828.88	15,112.41	60,211.38
310 Bond & Interest							-
410 Capital Projects	27,371.16						27,371.16
420 Plant & Facility	30,528.85						30,528.85
Total of All Funds	408,365.99	1,144,758.48	124,898.89	81,865.27	17,517.88	206,851.24	1,984,257.75
Total Payroll & A.P.	408,365.99	1,575,891.76	431,133.28			-	1,984,257.75
Difference	-	-					-